

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA



WAKE COUNTY SHERIFF'S OFFICE

RALEIGH, NORTH CAROLINA

INVESTIGATIVE REPORT
OCTOBER 2017



NC  **OSA**
The Taxpayers' Watchdog

EXECUTIVE SUMMARY

PURPOSE

The Office of the State Auditor received an allegation through its Hotline concerning employees at the Wake County Sheriff's Office (Sheriff's Office) routinely falsifying and submitting time sheets to Wake County that included hours also paid by the North Carolina State Fair (State Fair).

BACKGROUND

The Sheriff's Office is the primary law enforcement agency for the unincorporated areas of Wake County. Wake County voters elect the Sheriff to four-year terms. The employees of the Sheriff's Office serve at the will of the Sheriff. The Sheriff's Office consists of eight divisions¹ including Criminal Investigations, Judicial Services, Administration, Patrol, Special Operations, Detention, Internal Affairs, and Management Services.

The Sheriff's Office provides off-duty security before, during, and after the NC State Fair. During 2013, 2014, and 2015, 449 Sheriff's Office employees worked off-duty assignments at the State Fair. The North Carolina State Fair is an annual fair and agricultural exposition held in Raleigh, NC, and organized by the North Carolina Department of Agriculture and Consumer Services.

KEY FINDING

- The Sheriff's Office paid employees for hours that were also paid by the State Fair

KEY RECOMMENDATIONS

- Sheriff's Office management should develop written policies and procedures for its timekeeping process including compensatory time tracking, review of timesheet accuracy, and scheduling revisions
- Sheriff's Office management should ensure timekeeping policies and procedures are applied consistently across divisions
- Sheriff's Office management should verify employees' availability and ensure employees charge appropriate leave when working off-duty assignments
- Sheriff's Office supervisors and employees should ensure the accuracy of timesheets, compensatory time balances, and work schedules

¹ Obtained from Wake County Sheriff's website: <http://www.wakegov.com/sheriff/divisions/Pages/default.aspx>

STATE OF NORTH CAROLINA
Office of the State Auditor



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AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor
Members of the North Carolina General Assembly
Donnie Harrison, Wake County Sheriff

Ladies and Gentlemen:

Pursuant to *North Carolina General Statute §147-64.6(c)(16)*, we have completed an investigation of allegations concerning the Wake County Sheriff's Office. The results of our investigation, along with recommendations for corrective action, are contained in this report.

Copies of this report have been provided to the Governor, the Attorney General and other appropriate officials in accordance with *G.S. §147-64.6(c)(12)*. We appreciate the cooperation received from the management and employees of the Wake County Sheriff's Office during our investigation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor



Beth A. Wood, CPA
State Auditor

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BACKGROUND

The Office of the State Auditor initiated an investigation in response to a Hotline allegation regarding employees of the Wake County Sheriff's Office (Sheriff's Office). Allegedly, Sheriff's Office employees routinely falsified and submitted time sheets to Wake County that included hours also paid by the North Carolina State Fair (State Fair).

Our investigation of this allegation included the following procedures:

- Review of applicable Wake County and Sheriff's Office policies and procedures and related memorandums of understanding
- Examination and analysis of available documentation related to time records at the Sheriff's Office and the State Fair
- Interviews with personnel from the Sheriff's Office and the State Fair

This report presents the results of the investigation. The investigation was conducted pursuant to *North Carolina General Statute § 147-64.6 (c) (16)*.

Off-Duty Employment at the State Fair

The North Carolina Department of Agriculture (Department) contracts with the Sheriff's Office to provide off-duty² services before, during, and after the State Fair. As stated in the contract agreement, "Duties to be performed by said off-duty Deputy Sheriffs for the Employer [State Fair] include providing security, enforcing North Carolina laws and local ordinances, and performing other lawful duties..." and "Duties to be performed by said off-duty Detention Officers for the Employer [State Fair] include...security screenings of persons seeking access to events...and secure transportation as necessary for persons who have been placed in custody by law enforcement officers at locations under the control of employer." The Department of Agriculture pays Sheriff's Office employees for their hours worked at the State Fair.

The Sheriff's Office typically assigns employees to off-duty work using its off-duty scheduling system. However, according to the Sheriff, the Sheriff's Office manually assigns State Fair shifts based on seniority and it is the employees' responsibility to ensure schedule availability. The Sheriff's Office allows the use of leave including vacation, holiday, and compensatory hours to work off-duty. However, each Sheriff's Office division determines whether compensatory time can be used to work at the State Fair.

During 2013, 2014, and 2015, 449 Sheriff's Office employees worked off-duty assignments at the State Fair. The Department paid over \$1.4 million to Sheriff's Office employees³ for working in excess of 56,000 hours during the three-year period.

Memorandum of Understanding

The Sheriff's Office has an agreement with Wake County to administer a uniform system of leave, compensation, and benefits, consistent with policies that apply to Wake County employees. According to the agreement, leave scheduling and all other matters concerning

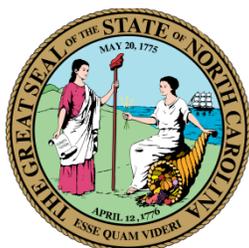
² Off-duty hours are defined as time when an employee is not working for the Sheriff's Office. However, the Sheriff's Office may call an employee to on-duty status as needed.

³ Individuals classified in the Department of Agriculture's Payroll Report as Wake County Sheriff's Office employees.

BACKGROUND

supervision or management of Sheriff's Office employees are under the authority of the Sheriff.

Wake County does not have a compensatory time policy. The Sheriff allows for compensatory time to be earned and used, however, there is no written compensatory time policy. The Sheriff's Office is limited in tracking compensatory time within Wake County's payroll system because the system does not recognize compensatory time hours. As a result, the Sheriff's Office expects its divisions to maintain compensatory time records separate from Wake County's payroll system.



FINDING AND RECOMMENDATIONS

THE SHERIFF'S OFFICE PAID EMPLOYEES FOR HOURS THAT WERE ALSO PAID BY THE STATE FAIR

During October 2013, 2014, and 2015, the Wake County Sherriff's Office made overpayments to its employees totaling at least \$6,300 for 205 hours of off-duty work at the State Fair. This resulted in the diversion of funds from other budgetary obligations. These overpayments were caused by inadequate policies, oversight, and timekeeping. The Fair Labor Standards Act prohibits paying compensation for off-duty hours.

Overpayments to Sheriff's Office Employees Totaled at Least \$6,300

During 2013, 2014, and 2015, 449 Sheriff's Office employees worked off-duty assignments at the State Fair. During this time, 56 employees⁴ appear to have been paid by the Sheriff's Office and the State Fair for the same hours.

Examples of overpayments included:

- In October 2015, the Sheriff's Office paid a Deputy Sheriff Major \$1,715 for the same 36 hours that he was also paid by the State Fair. He did not record leave for those hours.
- In October 2014, the Sheriff's Office paid a Deputy Sheriff Master \$261 for 11 hours that he was also paid by the State Fair. He requested to take leave from the Sheriff's Office in advance to work at the State Fair, but did not record leave on his Sheriff's Office timesheet.
- In October 2015, the Sheriff's Office paid a Detention Officer Captain \$578 for 16 hours spanning two days. He explained that the hours paid were from his compensatory time balance. However, the documentation of compensatory time was deleted at the end of 2015 and not available for review and verification.

The Sheriff's Office also paid at least 65 employees⁵ for hours that potentially overlapped with hours paid by the State Fair. However, because the Sheriff's Office did not maintain complete time and leave records, the potential overlapping payments could not be determined and could be higher.

Examples of potential overpayments included:

- A Deputy Sheriff Captain did not have a work schedule available for review for October 2015. As an exempt employee, the Captain was only required to submit a timesheet when he took leave. The Captain did not report any leave during the State Fair, despite working 8.5 hours per day at the State Fair for five days during October 2015.

According to a Sheriff's Office legal advisor, the Captain typically worked 7:00am to 5:00pm but adjusted his work schedule during the State Fair to 6:30am to 2:30pm. However, no documentation supported his work schedule and the Captain said he did not maintain compensatory leave balances.

- The Sheriff's Office paid a Deputy Sheriff Lieutenant for six more hours than scheduled on October 15, 2015. He worked over eight hours at the State Fair that

⁴ Appendix A includes a listing of 56 employees with overlapping hours.

⁵ Appendix B includes a listing of 65 employees with potential overlapping hours.

day and was scheduled at the Sheriff's Office for two hours. However, the Sheriff's Office paid him eight hours that day. He explained he had compensatory time available although he did not maintain documentation for his compensatory leave balances.

- A Deputy Sheriff Master Patrol was scheduled off from the Sheriff's Office using holiday time and was also paid regular hours on October 27, 2013. The Sheriff's Office paid the Officer eight holiday hours and 3.25 regular hours on a day he was paid 11 hours by the State Fair. The Officer explained that he was likely called out on Sheriff's Office duty but he could not identify the specific hours. No documentation existed to distinguish those hours worked for the Sheriff's Office.

Resulted in the Diversion of Funds from Other Budgetary Obligations

The \$6,300 paid to Sheriff's Office employees for hours not worked could have been used to meet other budgetary obligations of the Sheriff's Office.

Caused by Inadequate Policies, Oversight, and Timekeeping

The primary reasons employees received payment from the Sheriff's Office for the same hours paid by the State Fair included:

Lack of Timekeeping Policies and Procedures

The Sheriff's Office did not have written policies and procedures for its timekeeping process. Timekeeping includes compensatory time tracking, scheduling, and review of timesheet accuracy. The lack of policies and procedures may have contributed to inconsistencies in the timekeeping process across the Sheriff's Office.

For example, the Sheriff's Office failed to implement a formal compensatory time policy across divisions. Divisions differed in the administration of how compensatory time was earned, used, and documented. Employees did not record compensatory time on timesheets when earned. Instead, supervisors tracked compensatory hours for employees on spreadsheets using either a running total method or a calendar year balance that reset each year. However, when employees used their compensatory time, they recorded it as regular hours worked on their timesheets.

Inadequate Oversight of Timekeeping and Leave Tracking

Sheriff's Office supervisors also failed to maintain adequate oversight of timekeeping and leave tracking. Supervisors did not accurately review timesheets and maintain time records. In addition, supervisors failed to update schedules to reflect daily revisions and retain division re-assignments. For example, if an officer transferred to another division, the employee's name was replaced on the work schedule, effectively erasing the previous officer's record, resulting in an incomplete and inaccurate work schedule history.

Inaccurate Timekeeping

Sheriff's Office employees did not properly record actual hours worked in Wake County's AMS Advantage timekeeping system. For example, employees reported daily work hours to reflect **scheduled** work hour totals for the pay period rather than the **actual** hours worked each day.

In one instance, an officer modified his Sheriff's Office work schedule to work another officer's State Fair shift. However, he completed his Sheriff's Office timesheet based on his original work schedule and failed to record the correct hours actually worked on his timesheet.

These actions conflicted with the employees' responsibility to record work hours accurately and completely. Sheriff's Office employees attest to the accuracy and completeness of their timesheets with the following statement, "I agree that the information below is correct for my Time and Leave Submissions and therefore affix my electronic signature by checking this box."

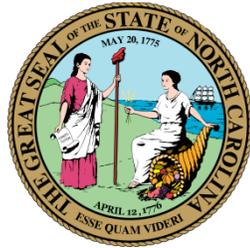
Fair Labor Standards Act Defines Compensable Work Hours

According to the Fair Labor Standards Act,⁶ "Compensable hours of work generally include all of the time during which an employee is on duty on the employer's premises or at a prescribed workplace..." Therefore, off-duty hours are not compensable.

RECOMMENDATIONS

- Sheriff's Office management should develop written policies and procedures for its timekeeping process including compensatory time tracking, review of timesheet accuracy, and scheduling revisions
- Sheriff's Office management should ensure timekeeping policies and procedures are applied consistently across divisions
- Sheriff's Office management should verify employees' availability and ensure employees charge appropriate leave when working off-duty assignments
- Sheriff's Office supervisors and employees should ensure the accuracy of timesheets, compensatory time balances, and work schedules

⁶ Application of the Fair Labor Standards Act to Employees of State and Local Governments - Code of Federal Regulations, Title 29, Subtitle B, Chapter V, Subchapter A, Part 553.221



APPENDICES

Overlapping Hours

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Overlap Hours</u>	<u>Total</u>
1	DEPUTY SHERIFF (SERGEANT) PATROL	10/18/2013	5.50	\$ 137.17
2	DETENTION OFFICER (CAPTAIN)	10/15/2015	8.00	\$ 288.80
	DETENTION OFFICER (CAPTAIN)	10/16/2015	8.00	\$ 288.80
3	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/25/2013	2.00	\$ 46.12
	DEPUTY SHERIFF (SERGEANT)	10/18/2015	0.75	\$ 20.45
	DEPUTY SHERIFF (SERGEANT)	10/19/2015	0.08	\$ 2.27
	DEPUTY SHERIFF (SERGEANT)	10/25/2015	0.08	\$ 2.27
4	DEPUTY SHERIFF (LIEUTENANT)	10/15/2015	1.17	\$ 38.23
5	DETENTION OFFICER (SERGEANT)	10/24/2013	2.00	\$ 40.02
	DETENTION OFFICER (LIEUTENANT)	10/16/2015	8.00	\$ 187.60
6	DEPUTY SHERIFF (LIEUTENANT)	10/21/2014	1.50	\$ 44.15
	DEPUTY SHERIFF (LIEUTENANT)	10/22/2014	0.50	\$ 14.72
	DEPUTY SHERIFF (LIEUTENANT)	10/24/2014	0.67	\$ 19.62
7	CRIME ANALYST	10/24/2013	1.00	\$ 27.46
	CRIME ANALYST	10/21/2014	1.17	\$ 32.94
	CRIME ANALYST	10/23/2014	1.17	\$ 32.94
8	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/22/2013	2.00	\$ 62.44
9	DEPUTY SHERIFF (FIRST CLASS)	10/22/2014	2.67	\$ 56.56
	DEPUTY SHERIFF (FIRST CLASS)	10/23/2014	0.17	\$ 3.54
	DEPUTY SHERIFF (MASTER)	10/16/2015	1.00	\$ 22.97
	DEPUTY SHERIFF (MASTER)	10/17/2015	1.00	\$ 22.97
	DEPUTY SHERIFF (MASTER)	10/21/2015	0.17	\$ 3.83
10	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/18/2013	0.17	\$ 4.35
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/22/2013	0.83	\$ 21.76
11	DEPUTY SHERIFF (SERGEANT)	10/16/2014	0.67	\$ 22.67
	DEPUTY SHERIFF (SERGEANT)	10/23/2014	1.67	\$ 56.68
12	DEPUTY SHERIFF INVESTIGATOR	10/19/2015	0.08	\$ 2.07
13	DEPUTY SHERIFF (MASTER)	10/15/2015	2.00	\$ 57.20
	DEPUTY SHERIFF (MASTER)	10/16/2015	1.50	\$ 42.90

APPENDIX A

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Overlap Hours</u>	<u>Total</u>
14	DEPUTY SHERIFF (SERGEANT)	10/16/2015	3.67	\$ 107.36
	DEPUTY SHERIFF (SERGEANT)	10/22/2015	0.67	\$ 19.52
	DEPUTY SHERIFF (SERGEANT)	10/23/2015	4.00	\$ 117.12
15	DEPUTY SHERIFF (LIEUTENANT) PATROL	10/19/2015	0.08	\$ 2.76
	DEPUTY SHERIFF (LIEUTENANT) PATROL	10/20/2015	0.75	\$ 24.88
16	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/18/2015	0.75	\$ 18.78
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/19/2015	0.08	\$ 2.09
17	DEPUTY SHERIFF (MASTER)	10/22/2014	1.92	\$ 42.61
18	DEPUTY SHERIFF (FIRST CLASS)	10/16/2014	2.67	\$ 55.47
19	DEPUTY SHERIFF (FIRST CLASS)	10/17/2013	4.50	\$ 85.91
20	DEPUTY SHERIFF (SERGEANT)	10/19/2015	1.75	\$ 51.43
21	DEPUTY SHERIFF (MAJOR)	10/15/2015	4.17	\$ 198.50
	DEPUTY SHERIFF (MAJOR)	10/16/2015	0.83	\$ 39.70
	DEPUTY SHERIFF (MAJOR)	10/16/2015	3.67	\$ 174.68
	DEPUTY SHERIFF (MAJOR)	10/19/2015	5.17	\$ 246.14
	DEPUTY SHERIFF (MAJOR)	10/20/2015	4.17	\$ 198.50
	DEPUTY SHERIFF (MAJOR)	10/21/2015	8.00	\$ 381.12
	DEPUTY SHERIFF (MAJOR)	10/22/2015	5.00	\$ 238.20
	DEPUTY SHERIFF (MAJOR)	10/23/2015	5.00	\$ 238.20
22	DEPUTY SHERIFF (MASTER)	10/18/2015	0.75	\$ 17.69
	DEPUTY SHERIFF (MASTER)	10/20/2015	0.75	\$ 17.69
23	DEPUTY SHERIFF (MASTER)	10/22/2013	0.50	\$ 11.31
	DEPUTY SHERIFF (MASTER)	10/24/2013	0.50	\$ 11.31
24	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/25/2013	0.50	\$ 13.87
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/26/2013	0.33	\$ 9.24
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/25/2015	0.17	\$ 4.95
25	DEPUTY SHERIFF (MASTER)	10/15/2015	4.00	\$ 108.20
26	DEPUTY SHERIFF INVESTIGATOR	10/17/2013	0.33	\$ 7.29
27	DETENTION OFFICER (CAPTAIN)	10/17/2013	1.00	\$ 30.76
	DETENTION OFFICER (CAPTAIN)	10/21/2013	7.00	\$ 215.32

Employee Count	Position Title	Date	Overlap Hours	Total
28	DEPUTY SHERIFF (MASTER)	10/17/2014	0.17	\$ 4.30
29	DEPUTY SHERIFF INVESTIGATOR	10/18/2015	0.08	\$ 1.87
	DEPUTY SHERIFF INVESTIGATOR	10/20/2015	0.25	\$ 5.60
	DEPUTY SHERIFF INVESTIGATOR	10/25/2015	0.25	\$ 5.60
30	DEPUTY SHERIFF (MASTER)	10/16/2014	7.92	\$ 187.70
	DEPUTY SHERIFF (MASTER)	10/17/2014	3.08	\$ 73.11
31	DETENTION OFFICER (LIEUTENANT)	10/15/2013	2.00	\$ 46.80
32	DEPUTY SHERIFF (MASTER)	10/16/2015	0.50	\$ 14.12
33	DEPUTY SHERIFF (SERGEANT)	10/18/2015	0.75	\$ 24.62
	DEPUTY SHERIFF (SERGEANT)	10/20/2015	0.75	\$ 24.62
	DEPUTY SHERIFF (SERGEANT)	10/25/2015	0.25	\$ 8.21
34	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/16/2014	0.67	\$ 15.73
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/25/2014	1.83	\$ 43.25
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/19/2015	0.08	\$ 2.02
35	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/18/2015	0.08	\$ 2.19
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/19/2015	0.08	\$ 2.19
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/20/2015	0.75	\$ 19.70
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/25/2015	0.25	\$ 6.57
36	DEPUTY SHERIFF (MASTER)	10/19/2015	0.50	\$ 12.14
37	DEPUTY SHERIFF (MASTER)	10/23/2015	3.00	\$ 66.21
38	DEPUTY SHERIFF (FIRST CLASS)	10/16/2015	8.50	\$ 185.39
	DEPUTY SHERIFF (FIRST CLASS)	10/22/2015	2.00	\$ 43.62
39	DEPUTY SHERIFF (LIEUTENANT) PATROL	10/19/2014	0.50	\$ 14.80
	DEPUTY SHERIFF (LIEUTENANT) PATROL	10/20/2014	0.67	\$ 19.73
40	DEPUTY SHERIFF (CAPTAIN)	10/13/2014	1.00	\$ 36.40
	DEPUTY SHERIFF (CAPTAIN)	10/14/2014	2.67	\$ 97.07
	DEPUTY SHERIFF (CAPTAIN)	10/15/2014	6.33	\$ 230.53
41	DEPUTY SHERIFF INVESTIGATOR	10/22/2015	1.50	\$ 35.91
42	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/16/2014	2.00	\$ 38.90
43	DEPUTY SHERIFF (SERGEANT)	10/24/2013	0.33	\$ 9.08

APPENDIX A

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Overlap Hours</u>	<u>Total</u>
44	DEPUTY SHERIFF (MASTER) PATROL	10/18/2013	1.17	\$ 28.37
	DEPUTY SHERIFF (MASTER) PATROL	10/19/2015	2.00	\$ 51.46
	DEPUTY SHERIFF (MASTER) PATROL	10/25/2015	2.00	\$ 51.46
45	DEPUTY SHERIFF (SERGEANT)	10/23/2013	0.17	\$ 4.46
	DEPUTY SHERIFF (SERGEANT)	10/25/2015	0.25	\$ 7.52
46	DEPUTY SHERIFF (MASTER)	10/21/2014	0.33	\$ 8.63
47	DEPUTY SHERIFF (SERGEANT)	10/16/2014	1.50	\$ 41.16
	DEPUTY SHERIFF (SERGEANT)	10/17/2014	6.50	\$ 178.36
48	DEPUTY SHERIFF (SERGEANT)	10/15/2015	0.33	\$ 10.46
49	DEPUTY SHERIFF (FIRST CLASS)	10/19/2015	0.25	\$ 5.24
	DEPUTY SHERIFF (FIRST CLASS)	10/20/2015	0.58	\$ 12.23
	DEPUTY SHERIFF (FIRST CLASS)	10/21/2015	0.75	\$ 15.72
	DEPUTY SHERIFF (FIRST CLASS)	10/23/2015	0.75	\$ 15.72
50	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/16/2015	0.50	\$ 14.04
51	DEPUTY SHERIFF	10/20/2015	0.58	\$ 10.72
52	DEPUTY SHERIFF (SERGEANT)	10/26/2013	0.50	\$ 12.74
53	DEPUTY SHERIFF (MASTER)	10/26/2013	0.50	\$ 11.14
54	DETENTION OFFICER (SERGEANT)	10/17/2014	1.83	\$ 43.21
55	DEPUTY SHERIFF (CAPTAIN)	10/20/2015	1.67	\$ 63.53
56	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/16/2013	4.00	\$ 101.52
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/18/2015	0.08	\$ 2.25
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/20/2015	0.42	\$ 11.23
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/21/2015	1.00	\$ 26.95
Total Overlap Hours			<u>204.58</u>	<u>\$ 6,300.10</u>

Potential Overlapping Hours

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Hours Paid by Sheriff⁷</u>	<u>Hours Paid by State Fair</u>
1	DETENTION OFFICER (SERGEANT)	10/18/2013	8.00	8.17
2	DEPUTY SHERIFF (SERGEANT)	10/20/2014	8.00	6.83
3	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/16/2014	10.00	11.33
4	DEPUTY SHERIFF (LIEUTENANT)	10/15/2015	8.00	7.67
5	DEPUTY SHERIFF (MASTER) PATROL	10/24/2014	12.00	12.00
6	DEPUTY SHERIFF (MASTER)	10/23/2013	2.00	7.67
	DEPUTY SHERIFF (MASTER)	10/24/2013	2.00	8.67
	DEPUTY SHERIFF (MASTER)	10/25/2013	2.00	8.33
	DEPUTY SHERIFF (MASTER)	10/26/2013	2.00	8.67
7	DEPUTY SHERIFF (CAPTAIN)	10/17/2013	Salaried	11.33
	DEPUTY SHERIFF (CAPTAIN)	10/18/2013	Salaried	11.33
	DEPUTY SHERIFF (CAPTAIN)	10/21/2013	Salaried	11.00
	DEPUTY SHERIFF (MAJOR)	10/21/2015	Salaried	3.33
8	DEPUTY SHERIFF (MASTER) PATROL	10/27/2013	3.25	11.00
9	DETENTION OFFICER (CAPTAIN)	10/20/2014	Salaried	8.17
	DETENTION OFFICER (CAPTAIN)	10/21/2014	Salaried	7.67
	DETENTION OFFICER (CAPTAIN)	10/24/2014	Salaried	8.00
	DETENTION OFFICER (CAPTAIN)	10/25/2014	Salaried	7.83
	DETENTION OFFICER (CAPTAIN)	10/26/2014	Salaried	7.83
	DETENTION OFFICER (CAPTAIN)	10/15/2015	Salaried	8.50
	DETENTION OFFICER (CAPTAIN)	10/16/2015	Salaried	13.17
	DETENTION OFFICER (CAPTAIN)	10/17/2015	Salaried	8.17
	DETENTION OFFICER (CAPTAIN)	10/18/2015	Salaried	8.17
	DETENTION OFFICER (CAPTAIN)	10/19/2015	Salaried	7.83
	DETENTION OFFICER (CAPTAIN)	10/20/2015	Salaried	8.33
	DETENTION OFFICER (CAPTAIN)	10/21/2015	Salaried	8.17
10	DEPUTY SHERIFF (MASTER)	10/18/2013	7.00	8.67
11	DEPUTY SHERIFF	10/20/2014	8.00	7.00
12	DETENTION OFFICER (MASTER)	10/17/2014	8.00	9.17
	DETENTION OFFICER (MASTER)	10/15/2015	8.00	12.00
	DETENTION OFFICER (MASTER)	10/16/2015	8.00	9.33

⁷ Number of hours paid to hourly employees or salaried employees where hours are not identified

APPENDIX B

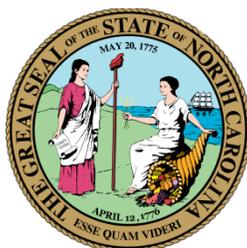
<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Hours Paid by Sheriff</u>	<u>Hours Paid by State Fair</u>
12	DETENTION OFFICER (MASTER)	10/20/2015	8.00	10.83
	DETENTION OFFICER (MASTER)	10/21/2015	8.00	8.17
	DETENTION OFFICER (MASTER)	10/22/2015	8.00	9.17
13	DEPUTY SHERIFF (MASTER)	10/17/2014	5.00	12.00
14	CRIME ANALYST	10/24/2014	4.00	9.17
15	DETENTION OFFICER (SERGEANT)	10/22/2015	6.00	11.83
16	DEPUTY SHERIFF (FIRST CLASS)	10/15/2015	12.00	8.48
17	DETENTION OFFICER (SERGEANT)	10/23/2014	12.25	11.67
18	DEPUTY SHERIFF (FIRST CLASS)	10/23/2013	10.00	11.50
	DEPUTY SHERIFF (FIRST CLASS)	10/24/2013	10.00	12.50
	DEPUTY SHERIFF (FIRST CLASS)	10/25/2013	10.00	6.00
	DEPUTY SHERIFF (FIRST CLASS)	10/26/2013	10.00	8.83
19	DETENTION OFFICER (MASTER)	10/17/2013	8.00	7.00
	DETENTION OFFICER (MASTER)	10/24/2013	8.00	7.50
	DETENTION OFFICER (MASTER)	10/25/2013	8.00	8.00
	DETENTION OFFICER (SERGEANT)	10/17/2014	5.00	12.17
	DETENTION OFFICER (SERGEANT)	10/22/2014	2.00	13.83
	DETENTION OFFICER (SERGEANT)	10/23/2014	5.00	11.83
	DETENTION OFFICER (SERGEANT)	10/24/2014	4.00	13.00
20	DEPUTY SHERIFF	10/17/2013	8.00	8.50
	DEPUTY SHERIFF	10/21/2013	8.00	6.83
21	DEPUTY SHERIFF INVESTIGATOR	10/16/2014	10.00	11.00
	DEPUTY SHERIFF INVESTIGATOR	10/21/2014	10.00	10.50
	DEPUTY SHERIFF INVESTIGATOR	10/22/2014	10.00	10.50
	DEPUTY SHERIFF INVESTIGATOR	10/23/2014	3.00	9.17
22	DEPUTY SHERIFF (MASTER) PATROL	10/17/2013	5.00	12.17
	DEPUTY SHERIFF (MASTER) PATROL	10/18/2013	5.00	12.00
	DEPUTY SHERIFF (MASTER) PATROL	10/21/2013	7.00	8.00
	DEPUTY SHERIFF (MASTER) PATROL	10/25/2013	11.25	8.50
23	DEPUTY SHERIFF PATROL	10/22/2013	12.00	10.67
24	DEPUTY SHERIFF (MASTER)	10/17/2014	8.00	9.17
	DEPUTY SHERIFF (MASTER)	10/24/2014	8.00	8.67
25	DEPUTY SHERIFF (CAPTAIN)	10/26/2013	Salaried	8.50

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Hours Paid by Sheriff</u>	<u>Hours Paid by State Fair</u>
26	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/18/2013	10.00	8.50
	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/19/2013	10.00	8.50
27	DEPUTY SHERIFF (MASTER)	10/21/2015	2.50	9.00
28	DETENTION OFFICER (MASTER)	10/15/2015	12.25	12.17
	DETENTION OFFICER (MASTER)	10/17/2015	12.25	11.83
	DETENTION OFFICER (MASTER)	10/21/2015	12.25	12.17
	DETENTION OFFICER (MASTER)	10/25/2015	12.25	10.17
29	DETENTION OFFICER (CAPTAIN)	10/18/2013	Salaried	8.50
	DETENTION OFFICER (CAPTAIN)	10/25/2013	Salaried	9.50
	DETENTION OFFICER (MAJOR)	10/19/2015	Salaried	12.33
	DETENTION OFFICER (MAJOR)	10/22/2015	Salaried	12.33
	DETENTION OFFICER (MAJOR)	10/23/2015	Salaried	12.33
30	DEPUTY SHERIFF (MASTER)	10/17/2013	10.00	9.00
	DEPUTY SHERIFF (MASTER)	10/18/2013	10.00	9.33
	DEPUTY SHERIFF (MASTER)	10/24/2014	10.00	9.00
31	DEPUTY SHERIFF	10/24/2014	8.00	9.17
32	DEPUTY SHERIFF (MAJOR)	10/18/2013	Salaried	11.50
	DEPUTY SHERIFF (MAJOR)	10/21/2013	Salaried	9.33
	DEPUTY SHERIFF (MAJOR)	10/22/2013	Salaried	6.00
	DEPUTY SHERIFF (MAJOR)	10/23/2013	Salaried	6.17
	DEPUTY SHERIFF (MAJOR)	10/24/2013	Salaried	6.83
	DEPUTY SHERIFF (MAJOR)	10/17/2014	Salaried	11.17
	DEPUTY SHERIFF (MAJOR)	10/20/2014	Salaried	9.50
	DEPUTY SHERIFF (MAJOR)	10/21/2014	Salaried	10.17
	DEPUTY SHERIFF (MAJOR)	10/22/2014	Salaried	9.50
	DEPUTY SHERIFF (MAJOR)	10/23/2014	Salaried	6.00
	DEPUTY SHERIFF (MAJOR)	10/15/2015	Salaried	7.17
	DEPUTY SHERIFF (MAJOR)	10/16/2015	Salaried	9.50
	DEPUTY SHERIFF (MAJOR)	10/19/2015	Salaried	7.50
	DEPUTY SHERIFF (MAJOR)	10/20/2015	Salaried	5.00
	DEPUTY SHERIFF (MAJOR)	10/22/2015	Salaried	7.17
33	DEPUTY SHERIFF (MAJOR)	10/22/2013	Salaried	2.50
	DEPUTY SHERIFF (MAJOR)	10/22/2013	Salaried	4.17
34	DEPUTY SHERIFF PATROL	10/25/2013	12.00	15.00
35	COMPUTER SYSTEM ADMINISTRATOR	10/24/2014	Salaried	9.17
	COMPUTER SYSTEM ADMINISTRATOR	10/15/2015	Salaried	8.83
	COMPUTER SYSTEM ADMINISTRATOR	10/16/2015	Salaried	8.67

APPENDIX B

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Hours Paid by Sheriff</u>	<u>Hours Paid by State Fair</u>
36	PROGRAM ASSISTANT	10/25/2013	8.00	9.17
37	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/27/2013	12.00	9.00
38	DEPUTY SHERIFF (SERGEANT)	10/25/2013	10.00	9.17
39	DEPUTY SHERIFF (CAPTAIN)	10/22/2013	Salaried	11.50
	DEPUTY SHERIFF (CAPTAIN)	10/24/2013	Salaried	16.83
40	DETENTION OFFICER (LIEUTENANT)	10/20/2014	12.00	10.33
	DETENTION OFFICER (LIEUTENANT)	10/21/2014	2.00	10.17
41	DEPUTY SHERIFF	10/22/2014	8.00	10.50
	DEPUTY SHERIFF	10/23/2014	8.00	11.50
	DEPUTY SHERIFF	10/24/2014	8.00	17.50
42	DEPUTY SHERIFF (MAJOR)	10/17/2013	Salaried	8.50
	DEPUTY SHERIFF (MAJOR)	10/18/2013	Salaried	8.67
	DEPUTY SHERIFF (MAJOR)	10/22/2013	Salaried	7.00
43	DEPUTY SHERIFF (MASTER)	10/17/2013	10.00	12.50
44	DEPUTY SHERIFF (CAPTAIN)	10/15/2015	Salaried	8.50
	DEPUTY SHERIFF (CAPTAIN)	10/16/2015	Salaried	8.50
	DEPUTY SHERIFF (CAPTAIN)	10/19/2015	Salaried	8.67
	DEPUTY SHERIFF (CAPTAIN)	10/21/2015	Salaried	8.67
	DEPUTY SHERIFF (CAPTAIN)	10/23/2015	Salaried	8.67
45	DEPUTY SHERIFF (MASTER)	10/20/2014	6.00	7.67
46	DETENTION OFFICER (MASTER)	10/20/2014	8.00	10.83
47	DEPUTY SHERIFF (SERGEANT) PATROL	10/17/2013	12.00	11.83
	DEPUTY SHERIFF (SERGEANT) PATROL	10/24/2013	12.00	12.00
	DEPUTY SHERIFF (SERGEANT) PATROL	10/25/2013	12.00	7.83
48	DETENTION OFFICER (SERGEANT)	10/18/2013	8.00	8.50
	DETENTION OFFICER (SERGEANT)	10/24/2013	8.00	9.17
	DETENTION OFFICER (LIEUTENANT)	10/16/2014	7.00	9.00
	DETENTION OFFICER (LIEUTENANT)	10/17/2014	8.00	8.00
	DETENTION OFFICER (LIEUTENANT)	10/24/2014	7.00	8.67
	DETENTION OFFICER (LIEUTENANT)	10/21/2015	6.00	9.50
49	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/15/2015	11.25	11.67
50	DEPUTY SHERIFF (LIEUTENANT)	10/21/2015	7.00	8.67

<u>Employee Count</u>	<u>Position Title</u>	<u>Date</u>	<u>Hours Paid by Sheriff</u>	<u>Hours Paid by State Fair</u>
51	DEPUTY SHERIFF	10/21/2014	8.00	7.67
52	DEPUTY SHERIFF (MASTER)	10/25/2014	9.00	8.33
	DEPUTY SHERIFF (MASTER)	10/21/2015	10.00	8.67
53	DEPUTY SHERIFF (MASTER) PATROL	10/17/2013	11.25	12.00
	DEPUTY SHERIFF (MASTER) PATROL	10/23/2013	1.25	11.67
	DEPUTY SHERIFF (MASTER) PATROL	10/24/2013	1.25	12.67
	DEPUTY SHERIFF (MASTER) PATROL	10/25/2013	1.25	8.83
	DEPUTY SHERIFF (MASTER) PATROL	10/26/2013	5.25	11.83
	DEPUTY SHERIFF (MASTER) PATROL	10/17/2015	2.75	11.83
	DEPUTY SHERIFF (MASTER) PATROL	10/18/2015	2.75	10.67
54	DETENTION OFFICER (SERGEANT)	10/21/2013	12.25	10.67
	DETENTION OFFICER (SERGEANT)	10/22/2013	12.25	10.50
55	SPECIAL AIDE TO SHERIFF	10/21/2014	Salaried	6.33
56	DEPUTY SHERIFF (MASTER)	10/17/2013	8.50	8.00
57	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/20/2015	10.00	7.50
	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/21/2015	10.00	7.83
	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/22/2015	10.00	11.50
	DEPUTY SHERIFF (FIRST CLASS) PATROL	10/23/2015	10.00	9.17
58	DEPUTY SHERIFF (MASTER) PATROL	10/15/2015	4.00	11.83
59	DETENTION OFFICER (MASTER)	10/23/2014	4.00	11.83
60	HUMAN RESOURCES CONSULTANT	10/21/2014	Salaried	7.10
	HUMAN RESOURCES CONSULTANT	10/22/2014	Salaried	6.40
	HUMAN RESOURCES CONSULTANT	10/23/2014	Salaried	7.18
61	DETENTION OFFICER (MASTER)	10/25/2014	12.00	9.67
	DETENTION OFFICER (MASTER)	10/26/2014	12.00	8.33
62	BENEFITS SPECIALIST	10/25/2013	8.00	5.50
63	DETENTION OFFICER (SERGEANT)	10/22/2014	8.00	16.67
64	DEPUTY SHERIFF	10/21/2014	8.00	8.00
	DEPUTY SHERIFF	10/23/2014	8.00	11.58
	DEPUTY SHERIFF	10/24/2014	8.00	8.83
65	DEPUTY SHERIFF INVESTIGATOR-SENIOR	10/14/2014	10.00	8.00



RESPONSE FROM THE WAKE COUNTY SHERIFF'S OFFICE



Donnie Harrison

P.O. Box 550
Raleigh, NC 27602

Wake County Sheriff

919.856.6900

October 5, 2017

The Honorable Beth A. Wood, CPA
State Auditor
2 South Salisbury Street
Mail Service Center 20601
Raleigh, North Carolina 27699-0601

Re: Wake County Sheriff's Office
Investigative Report October 2017

Dear Auditor Wood,

I received and reviewed your investigation report related to off-duty employment of Wake County Sheriff's Deputies at the North Carolina State Fair. Thank you for the opportunity to comment on the report and its findings; please accept this letter as my response to your findings and recommendations. I want to say upfront that I accept the findings and recommendations made by your office and take full responsibility for the deficiencies identified by the audit and set forth within the report.

In October of 2016, I was notified by your staff that a complaint had been filed alleging that Wake County Sheriff's Office Deputies were routinely falsifying and submitting time records to Wake County that included hours also paid by the North Carolina State Fair. I assured your staff that my office would fully cooperate with your investigation and provide whatever resources and information you needed to determine the truth. Over the past year my staff has fully cooperated with your investigation and worked for hundreds of hours assisting your investigators. We allowed your staff to have full access to the relevant records and to interview employees upon their request. We also conducted our own thorough internal review of these matters.

The North Carolina State Fair and the Wake County Sheriff's Office have enjoyed a productive and efficient working relationship since 2011. Through our Master Agreement and subsequent Memorandum of Understanding, the Sheriff's Office has provided law enforcement assistance through off-duty employment during the State Fair and at various other events held throughout the year at the fairgrounds.

The audit period covered the State Fair for the years of 2013, 2014 and 2015. During the audit period 449 deputies, detention officers, and civilian staff members logged over 56,000 working hours at the State Fair and were paid over \$1,400,000. The audit results show that of those 56,000 hours, errors and deficiencies were made by 56 members totaling 204.58 hours at a cost of \$6300.00. The overlapping hours identified in the investigative report represent less than one half of one percent of the total hours worked by our members at the State Fair. As an elected official I strive to be 100% accurate and accountable with the public's resources and money, and I do not accept any margin of error. Please allow me to explain the steps I have taken to address the concerns identified in the audit, and how we will prevent this from re-occurring.

During the investigation and audit, as errors or discrepancies were discovered, we made adjustments to the member's payroll records to correct the errors. All of the overlapping hours identified in the report for our current members have been paid back by adjusting the member's leave balance. Our own internal review did not lead us to conclude that these errors were intentional or made with any criminal intent; these errors were the result of a lack of oversight and review.

At my direction, my staff went another step and conducted a "self-audit" for the 2016 State Fair. That audit uncovered similar errors and discrepancies that we immediately corrected. Like the previous three years, these errors were attributed to the lack of a consistent time management policy and errors in oversight and review of timesheets.

Your investigative report makes four key recommendations to address the overpayments; the first two recommendations suggest the development of a policy and procedure for timekeeping that is consistent across all divisions of the office. On July 1, 2017, I approved and implemented Regulation 105C Extra Hours Worked/Compensatory Time Policy, our new policy that addresses the timekeeping concerns raised in your report. This policy establishes a fair, efficient, and uniform system of recording and managing members' time that is consistent with State and Federal law.

Like the implementation of our new policy, my response to the third and fourth key recommendations has been prompt and direct. All employees and supervisors have been instructed on the correct procedures for time management, and I am committed to continue this instruction through our annual in-service training and periodic review. Senior supervisors and our Legal Advisors are available to provide clarification to members and answer any questions that may arise.

In conclusion, I want to thank you again for the opportunity to comment on the findings and recommendations of this investigation. I acknowledge that errors were made, and accept full responsibility. We have addressed the overlapping hours by making adjustments to the payroll records and taken appropriate steps to ensure that this will not re-occur by adopting a comprehensive policy and training. My goal is to remain a good steward of public resources and to maintain the integrity of this office.

Sincerely,



Sheriff Donnie Harrison

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For additional information contact:
Brad Young
Director of External Affairs
919-807-7513



This investigation required 1,434 hours at an approximate cost of \$147,803